

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

WESTERN MASSACHUSETTS ELECTRIC COMPANY
DOCKET NO. D.T.E. 97-120
ELECTRIC RESTRUCTURING PLAN

TESTIMONY OF
MICHAEL A. WIATER
ON BEHALF OF
WESTERN MASSACHUSETTS ELECTRIC COMPANY

SEPTEMBER 1998

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
PURPOSE OF TESTIMONY	1
NUCLEAR PERFORMANCE BASED RATEMAKING (PBR)	2
NUCLEAR CONTINUED UNIT OPERATION (CUO) STUDIESYYYYYYYYYY	8
EXHIBIT MAW-1YYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYY	16
EXHIBIT MAW-2YYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYY	19

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

WESTERN MASSACHUSETTS ELECTRIC COMPANY
DOCKET NO. D.T.E. 97-120
ELECTRIC RESTRUCTURING PLAN

TESTIMONY OF
MICHAEL A. WIATER
ON BEHALF OF
WESTERN MASSACHUSETTS ELECTRIC COMPANY

1 Q. Please state your name and business address.

2 A. My name is Michael A. Wiater. My business address is 107 Selden Street, Berlin,
3 Connecticut 06037.

4

5 Q. By whom are you employed and in what capacity?

6 A. I am employed by Northeast Utilities Service Company (NUSCO) in the position
7 of Director, Financial Planning.

8

9 Q. Please summarize your education and professional experience.

10 A. Please see attached Exhibit MAW-1.

11

12 Q. What is the purpose of your testimony in this case?

13 A. The purpose of my testimony is to (1) address Western Massachusetts Electric
14 Company's (WMECO or the Company) nuclear performance based ratemaking
15 proposal, and (2) to support the Millstone 1 & 2 Nuclear Continued Unit

1 Operation (CUO) Study.

2

3

4 Q. What data requests are you responsible for in this case?

5 A. Please see attached Exhibit MAW-2.

6

7 **II. Nuclear Performance Based Ratemaking (PBR)**

8 Q. Why is the Company proposing a Nuclear PBR?

9 A. Legislation enacted by the General Court and signed into law on November 25,
10 1997 requires the Company to mitigate transition costs. The nuclear PBR is an
11 important means to this end because it serves as a means to mitigate the largest
12 component of the transition charge, which includes the stranded nuclear
13 investment, by sharing the economic benefit of nuclear plant operations as a direct
14 offset to the transition charge.

15

16 Q. What are the nuclear related transition costs?

17 A. These include all costs related to WMECO's ownership of the Millstone nuclear
18 units. These costs include:

- 19 • carrying charges on the investments made in the plants including capitalized
20 plant additions, both return of the investment through depreciation expense,
21 and the return on the investment to cover interest expense and return on equity
22 for shareholders
- 23 • nuclear fuel
- 24 • non-fuel operating & maintenance (O&M) expense
- 25 • property tax

- 1 • payroll tax
- 2 • income taxes

3

4 Q. What is the WMECO ownership interest in the Millstone units?

5 A. WMECO is a joint owner of three nuclear plants at the Millstone site. Its
6 ownership share is as follows:

7	<u>Total Unit Capacity</u>		<u>WMECO Ownership Percentage</u>
8			
9	• Millstone Unit 1	660 MW	19%
10	• Millstone Unit 2	870 MW	19%
11	• Millstone Unit 3	1150 MW	12.2385%

12

13 Q. In calculating the fixed component related to nuclear transition cost how will the
14 Company determine the carrying charges to be recovered on the nuclear plants?

15 A. Carrying charges include return of and on the investment based on the
16 unrecovered book value (plant balance) as of February 28, 1998, excluding any
17 capital additions authorized after December 31, 1995, net of deferred taxes.

18

19 Q. How will post-1995 capital additions be treated?

20 A. Capital additions committed to prior to December 31, 1995 will be included in the
21 fixed component of the nuclear transition charge. The return of and on any
22 capital additions authorized after December 31, 1995 will be included in the PBR
23 calculation as a going forward cost of operating the nuclear plants.

24

25 Q. What weighted cost of capital will be used to calculate the return on investment?

1 A. The weighted cost of capital as of December 31, 1995, grossed up for state and
2 federal taxes will be used to calculate the return on investment component of the
3 fixed nuclear transition cost. For the capital additions authorized after December
4 31, 1995, the average annual cost of capital incurred during the period 1999-2003
5 will be used for the PBR-based calculation of mitigation benefits and costs.

6

7 Q. How does the Company propose to recover property tax associated with its
8 nuclear investment?

9 A. Property taxes associated with the Company's investment in the Millstone plants
10 will be recovered in two pieces. Property taxes associated with the market value
11 of the initial investment and new plant additions will be recovered by revenue
12 generated by selling the nuclear units' energy and capacity into the competitive
13 market after termination of the Northeast Utilities Generation and Transmission
14 Agreement (NUG&T) when the Company divests its non-nuclear units. Property
15 taxes associated with the unrecovered net book value in excess of market value
16 will be recovered through the transition charge either through the variable portion
17 as an "in lieu of property tax payment" or as an "unavoidable cost". The
18 Company has reflected the latter in Exhibit 13E, page 7.

19

20 Q. What are unavoidable costs?

21 A. Unavoidable costs are those certain costs which continue to be incurred after
22 March 1, 1998 whether a plant operates through its license life or not. These costs
23 are proposed to be recovered through the transition charge (see Exhibit 13E,

1 Schedule 1, page 7 of 14).

2

3 Q. What costs are considered unavoidable?

4 A. Unavoidable costs include: property taxes, NRC fees, insurance, site and plant
5 security, regulatory compliance costs and costs associated with spent nuclear fuel.

6

7 Q. Isn't decommissioning expense unavoidable?

8 A. Yes, but decommissioning accruals are shown as a separate item in the variable
9 component of the transition charge.

10

11 Q. Are the unavoidable costs described above included in the PBR-based calculation
12 of mitigated costs and benefits?

13 A. No.

14

15 Q. In addition to the mitigating benefits associated with a nuclear PBR, are there any
16 other advantages to implementing it?

17 A. Besides the mitigating benefits associated with expected reductions to transition
18 costs previously mentioned, the existence of a PBR helps to address concerns that
19 the NRC may have regarding the financial viability of nuclear plant owners
20 during this period of time when utilities are restructuring.

21

22 Q. How is the PBR calculated?

23 A. The benefit/cost associated with performance based rates will be calculated as

1 follows:

- 2 • Revenue will be reduced by total reasonable operating costs, including return
3 of and on capital additions authorized after December 31, 1995, on a cost-of-
4 service basis not otherwise recovered in the transition charge.
- 5 • To the extent that revenue is in excess of expense for a given year, 25 percent
6 of that amount will be refunded to customers by means of a credit to the
7 transition charge in the subsequent year.
- 8 • To the extent that expenses are in excess of revenue for a given year, 25
9 percent of that amount will be collected through a debit to the transition
10 charge in the subsequent year.

11

12 Q. You have previously described the expenses covered by the PBR, but where do
13 the revenues come from after restructuring?

14 A. The capacity and energy from Millstone Units 2 and 3 would be sold into the
15 competitive market, thereby receiving market-based revenue.

16

17 Q. When would the nuclear PBR begin?

18 A. The PBR would be in existence during a transition period beginning with the
19 termination of the NUG&T. The PBR would be calculated on a unit-by-unit basis
20 with the results aggregated before a sharing of the benefits. Despite the beginning
21 date for the transition period, the PBR for a unit would not commence earlier than
22 when a unit returns to service.

23

24 Q. What is meant by in-service?

25 A. In-service refers to the status of the nuclear plant once the turbine is synchronized
26 to the grid.

1

2 Q. When does PBR end?

3 A. PBR would end with the sale of the nuclear plants.

4

5 Q. When are the nuclear plants expected to be sold?

6 A. The Company expects to auction the nuclear units prior to 2004.

7

8 Q. Will the terms and conditions of PBR be acceptable to the NRC?

9 A. The NRC is concerned regarding the potential effects of restructuring on the safe
10 operation and decommissioning of nuclear facilities. The Company must point
11 out that its proposal for nuclear recovery, and the sharing of operational benefits,
12 are subject to change resulting from NRC rule changes or other actions.

13

14 Q. Where has the Company reflected the PBR benefits?

15 A. These mitigation benefits are shown on page 3 of 14 of Exhibit 13E, Summary of
16 Transition Charge Variable Component.

17

18 Q. How much mitigated benefit or surcharge is expected from PBR?

19 A. For the period 1999-2003 the Company expects to share 25% of the benefits
20 which are:

21	1999	\$ 3.664 million
22	2000	\$ 2.918 million
23	2001	\$ 2.190 million
24	2002	\$ 2.008 million

2003 \$ 3.341 million

III. Nuclear Continued Unit Operation (CUO) Studies

Q. What is the purpose of conducting a CUO study?

A. These studies analyze the economic value to customers of running a plant versus shutting it down

Q. Why were the CUO Studies prepared for Millstone 1 and 2?

A. The Connecticut Department of Public Utility Control (DPUC) ordered CL&P to submit, no later than July 20, 1998, revised CUO studies for Millstone 1 and 2 similar to ones filed in 1997. These studies were ordered to evaluate the economic value to customers of continuing to operate these units through their remaining license life.

Q. When was the study prepared?

A. The original 1997 CUO study was filed on July 1, 1997 with the Connecticut DPUC. It was updated and filed on July 17, 1998 with the Connecticut DPUC. It has been provided to the parties to this docket in response to question AG-05-005.

Q. Was a CUO prepared for Millstone Unit 3?

A.	No.
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
42	42
43	43
44	44
45	45
46	46
47	47
48	48
49	49
50	50
51	51
52	52
53	53
54	54
55	55
56	56
57	57
58	58
59	59
60	60
61	61
62	62
63	63
64	64
65	65
66	66
67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
83	83
84	84
85	85
86	86
87	87
88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

Q. Why not?

1 A. Given the earlier findings for both Millstone Units 1 and 2 and recognizing that
2 Millstone Unit 3 is larger and, thus, has greater economics of scale than either
3 Millstone Unit 1 or 2 and, in addition has a significantly longer remaining license
4 life, a CUO study for Millstone 3 was not deemed necessary to prove its economic
5 value.

6

7 Q. What general approach was used in generating the CUO analysis?

8 A. On an annual basis through the plant's remaining license life the total cost of
9 running the plant (reference or runs case) was compared to the total cost of
10 shutting it down (early shutdown or premature retirement case).

11

12 Q. How was the final quantitative economic result of each unit calculated?

13 A. For each year the net present value of the economic benefit or penalty of
14 continuing to run the plant was determined using an appropriate discount rate.
15 These annual discounted economic benefits/penalties were then added for each
16 year over the remaining license life to determine the net economic benefit or
17 penalty of continuing to operate.

18

19 Q. How was the value of the output of the plant determined for the purposes of the
20 CUO analyses?

21 A. The revenues were based on projections of what would be received in the
22 competitive New England market for capacity and energy.

23

1 Q. What competitive market prices were used to determine energy and capacity
2 revenues?

3 A. The prices detailed in Exhibit FPS-3 of Frank P. Sabatino's November 7, 1997
4 Testimony in New Hampshire served as the basis for the competitive market
5 prices mentioned on page 6 of the CUO study under "Replacement Power".
6

7 Q. What are the key assumptions used in the CUO analysis for the reference (runs)
8 case?

9 A. The following key assumptions were used for the runs case:

- 10 • The assumed restart dates for Millstone 1 and 2 are July 1, 1999 and
11 December 1, 1998, respectively.
- 12 • Each unit runs through its license life. The Millstone 1 operating license
13 expires on October 6, 2010 and Millstone 2 on July 31, 2015.
- 14 • All restart/recovery and watch-list costs necessary to return both units to
15 service are excluded under the assumption that they will be borne by
16 shareholders.
- 17 • The weighted cost of capital which is used as a proxy for the discount rate for
18 each unit is 9.2 percent.
- 19 • All plant assets are fully recovered by the end of their respective operating
20 lives.
- 21 • An operating capacity factor of 86 percent between refueling outages is
22 assumed, which is the equivalent of an average annual capacity factor
23 (including refueling outages) of 79.7 percent and 79.5 percent for Millstone 1
24 and 2, respectively.
- 25 • The refueling outages for Millstone 1 and 2 have an assumed duration of 49
26 days and 56 days, respectively.
- 27 • Decommissioning costs for each unit will be collected in full by the respective
28 operating license expiration dates. The decommissioning accruals for

1 Millstone Units 1 and 2 which would continue through 2010 and 2015,
2 respectively, are levelized starting in mid-1998. Total plant decommissioning
3 estimates of \$482 million for MP-1 and \$431 million for MP-2 are used for
4 this case.

5
6 Q. What are the key assumptions used in the CUO analysis for the early shutdown
7 case?

8 A. The following key assumptions were used for the early shutdown case:

- 9 • The Millstone 2 analysis assumes that Millstone 1 is no longer in-service.
- 10 • The early shutdown case for each unit is an unplanned premature retirement
11 for economic reasons as of July 1, 1998.
- 12 • The weighted cost of capital, which is used as a proxy for the discount rate for
13 each unit, is 9.2 percent.
- 14 • There is an 18 month period between the decision to prematurely retire the
15 unit and the actual commencement of decommissioning. This ramp-down
16 period includes O&M expenditures through 1999.
- 17 • Decommission costs for each unit will be collected in full. The
18 decommissioning accruals for Millstone Units 1 and 2 which would continue
19 through 2010 and 2015, respectively, are levelized starting in mid-1998. Total
20 plant decommissioning estimates of \$642 million for MP-1 and \$469 million
21 for MP-2 are used for this early shutdown case.
- 22 • Full recovery of and on assets in service for each unit is assumed.

23
24 Q. What was the basis for the assumptions regarding capacity factor, non-fuel O&M
25 expense and refueling outage duration?

26 A. The assumptions in each category were based on what the nuclear management
27 team thought was reasonable and achievable once the units were restarted. The
28 assumptions governing capacity factor, O&M expense, and refueling outage

1 duration were based on performance consistent with a second quartile plant (as
2 compared to all other domestic operating nuclear plants).

3

4 Q. What were the final results of the CUO studies?

5 A. The reference case (continues to run) yielded overall net present value benefits of
6 \$19 million for Millstone Unit 1 and \$433 million for Millstone Unit 2 as
7 compared to the premature shutdown scenario.

8

9 Q. Can you put those amounts in context?

10 A. Yes. For Millstone Unit 1 the total net present value of the revenue requirements
11 to operate between July 1, 1999 and 2010, when its operating license expires, is
12 approximately \$2 billion. As a percentage of total revenue requirement the
13 economic benefit developed in the CUO study represents approximately 1 percent.
14 For Millstone Unit 2, the \$433 million benefit out of a \$2.8 billion total revenue
15 requirement represents approximately 15 percent. From these numbers it can be
16 concluded that the economic value of continued Millstone Unit 1 operation is
17 essentially zero, and that the economic value of continuing to operate Millstone
18 Unit 2 is significant.

19

20 Q. Were any sensitivity analyses performed as part of the CUO studies?

21 A. Yes. For each unit the annual projected O&M expenses were increased by 10
22 percent and 20 percent.

23

1 Q. Why were these sensitivities done?

2 A. They were requested by the Connecticut DPUC.

3

4 Q. What were the results of the O&M sensitivities?

5 A. For Millstone Unit 1, the +10 and +20 percent cases yielded economic penalties of
6 continued operation of \$61 million and \$141 million, respectively. For Millstone
7 Unit 2, the +10 and +20 percent cases yielded economic benefits of continued
8 operation of \$326 million and \$218 million, respectively.

9

10 Q. How do we deal with nuclear costs if the plant is shut down permanently (as in
11 the case of Millstone Unit 1)?

12 A. Decommissioning expenditures will be handled as withdrawals from the
13 decommissioning trusts. Authorized decommissioning expenses will be covered
14 by the decommissioning account. WMECO's Restructuring Plan provides that the
15 Company's share of reasonable post-shutdown costs not recovered through the
16 decommissioning account will be recovered as an additional cost.

17

18 Q. How will the post-shutdown costs which are not included in the decommissioning
19 estimate for the first 24 months following the decision to shut down be funded?

20 A. We will collect these costs through the transition charge pending final
21 Commission approval. Funding of the decommissioning trusts will be recovered
22 through the Transition Charge, but post-shutdown O&M is not recovered as a
23 decommissioning expense. In the case of Millstone Unit 1 the post-shutdown

1 O&M has been capitalized and recovered as a regulatory asset in the transition
2 charge. Mr. Soderman discusses more fully in his testimony the treatment of
3 Millstone 1 post-shutdown costs.

4

5 Q. Mr. Wiater, does this conclude your testimony?

6 A. Yes it does.

WESTERN MASSACHUSETTS ELECTRIC COMPANY
D.T.E. 97-120

EXHIBIT MAW-1

Michael A. Wiater - Summary of Qualifications

Education

October 1977 - June 1979
University of Chicago - Chicago, Illinois

Earned a Master of Business Administration degree with a specialization in finance and a concentration in accounting. Named to the deans list.

September 1973 - May 1977
Wesleyan University - Middletown, Connecticut

Earned a Bachelor of Arts degree with honors in economics. Awarded the White Fellowship in Economics and the Wall Street Journal Award for Economics. Pursued course work in Russian area studies including study at the Pushkin Institute in Moscow and at the University of Leningrad.

Work Experience

Northeast Utilities
October 1996 - Present
Director, Financial Planning

Responsible for directing the development and maintenance of financial models to support the planning activities of Northeast Utilities, its subsidiaries, and business groups. Lead the preparation of financial forecasts to support financings as well as activities that will lead to legislation and regulation that will result in a restructured utility business. Direct the preparation of financial analyses of NU's generating assets with the intent of guiding the decisions surrounding buying additional assets or divesting of current generating assets. Responsible for the preparation of the financial analyses used to determine whether the company's nuclear assets are economically viable for continued operation.

December 1995 - September 1996
Business Group Controller - Energy Resource Group

Formulate, implement, and monitor an integrated business unit strategic plan. Has overall responsibility for facilitating the business and operational planning process and providing guidance to line officers relative to process improvements and cost efficiencies. Direct the

1 preparation of financial analyses for the business group.

2

3 April 1992 - November 1995

4 Director, Taxes and Financial Planning

5

6 Responsible for planning coordinating and administering tax compliance, tax accounting and
7 tax research for the NU system. In addition, responsible for broader tax and financial planning
8 associated with issues that impact NU or its subsidiaries and preparation of all financial
9 forecasts. Significant specific activities included:

10

- 11 • Serving on NU's reengineering task force. Specifically examining those functions
12 responsible for planning, budgeting, accounting, and managing the company.
- 13 • Negotiated a global settlement of seven outstanding issues with the State of New
14 Hampshire that effected the PSNH Rate Agreement. Worked with the Public
15 Utility Commission staff to reach a settlement that was approved by the
16 commission.

17

18 September 1986 - March 1992

19 Manager, Corporate Financial Forecasting

20

21 Managed the preparation of financial forecasts for NU and its subsidiaries. Worked with the
22 Treasury Group in preparing and making presentations to the financial community and ratings
23 agencies on a wide range of financial and regulatory matters for the NU subsidiaries. Also
24 oversaw the maintenance of the computerized corporate financial model.

25

26 January 1988 - June 1991

27 Team Leader - Financial Valuation

28

29 Responsible for all financial, accounting and tax aspects of the work surrounding the
30 negotiations that culminated in the acquisition of Public Service Company of New Hampshire.
31 Prepared the regulatory filing for and testified before the New Hampshire PUC. Worked with
32 the Treasury Group to secure the debt ratings for the reorganized PSNH and to raise the \$2.3
33 billion of debt and equity financing to close the deal. Member of the five person NU group
34 that established the strategy for NU during this four year acquisition process.

35

36 February 1984 - August 1986

37 Supervisor, Financial Planning Systems

38

39 Headed a team of NU financial professionals and outside consultants charged with developing
40 a mainframe based corporate financial model (CFM). Lead the development project from its
41 approval stage through logic definition, design, coding, testing, and implementation.
42 Subsequent to implementation supervised the staff that operated and maintained the CFM.

43

44 July 1979 - January 1984

45 Assistant - Senior Financial Analyst

46

1 Joined NU as an Assistant Financial Analyst and progressed through the associate and
2 journeyman levels to Senior Financial Analyst in two and one-half years. As a financial
3 analyst responsible for numerous financial and accounting projects including drafting
4 testimony for, and providing backup to, the CFO in various rate case proceedings. Acted as the
5 company's in-house cost-of-capital expert. Developed and taught NU's Engineering
6 Economics training course.
7

1 WESTERN MASSACHUSETTS ELECTRIC COMPANY
2 D.T.E. 97-120

3
4 EXHIBIT MAW-2

5
6
7 D.T.E. 97-120 Michael A. Wiater Data Requests

8
9 AG-02 AG-007
10 AG-02 AG-023
11 AG-03 AG-022
12 AG-05 AG-001
13 AG-05 AG-002
14 AG-05 AG-003
15 AG-05 AG-004
16 AG-05 AG-005
17 AG-05 AG-006
18 AG-05 AG-007
19 AG-05 AG-008
20 AG-05 AG-009
21 AG-05 AG-010
22 AG-05 AG-021
23 AG-05 AG-022
24 AG-05 AG-024
25 AG-05 AG-025
26 AG-05 AG-027
27 AG-05 AG-028
28 AG-05 AG-033
29 AG-05 AG-034
30 AG-05 AG-035
31 AG-05 AG-036
32 AG-05 AG-037
33 AG-05 AG-038
34 AG-05 AG-039
35 AG-05 AG-040
36 AG-05 AG-046
37 AG-05 AG-053
38 AG-05 AG-054
39 AG-05 AG-056
40 AG-05 AG-057
41 AG-05 AG-061
42 AG-05 AG-077
43 AG-05 AG-078
44 AG-05 AG-079
45 AG-05 AG-080
46 AG-05 AG-089

1 AG-05 AG-095
2 AG-05 AG-098
3 AG-06 AG-001
4 AG-12 AG-001
5 AG-12 AG-002
6 AG-12 AG-003
7 AG-12 AG-004
8 AG-12 AG-005
9 AG-12 AG-006
10 AG-12 AG-00
11 AG-12 AG-008
12 AG-12 AG-009
13 AG-12 AG-010
14 AG-13 AG-001
15 AG-13 AG-002
16 AG-13 AG-003
17 AG-13 AG-004
18 AG-13 AG-005
19 AG-13 AG-006
20 AG-13 AG-007
21 AG-13 AG-008
22 AG-14 AG-005
23 DOER-01 DOER-002
24 DOER-01 DOER-003
25 DOER-01 DOER-004
26 DOER-01 DOER-007
27 DOER-01 DOER-008
28 DOER-01 DOER-009
29 DOER-01 DOER-010
30 DOER-02 DOER-006
31 DOER-02 DOER-007
32 DOER-02 DOER-012
33 DOER-02 DOER-013
34 DOER-02 DOER-014
35 DOER-02 DOER-015
36 DTE-02 DTE-013
37 DTE-05 DTE-002
38 DTE-05 DTE-003
39 DTE-05 DTE-004
40 DTE-05 DTE-005
41 DTE-05 DTE-006
42 DTE-05 DTE-008
43 DTE-05 DTE-009
44 DTE-05 DTE-010
45 DTE-05 DTE-011
46 DTE-05 DTE-012

1	DTE-05	DTE-013
2	DTE-05	DTE-014
3	DTE-05	DTE-015
4	DTE-05	DTE-016
5	DTE-05	DTE-017
6	DTE-05	DTE-020
7	DTE-05	DTE-024
8	DTE-05	DTE-025
9	DTE-05	DTE-026
10	DTE-05	DTE-027
11	DTE-05	DTE-028
12	DTE-05	DTE-029
13	DTE-05	DTE-030
14	DTE-05	DTE-032
15	DTE-05	DTE-033
16	DTE-05	DTE-038
17	DTE-05	DTE-039
18	DTE-05	DTE-040
19	DTE-05	DTE-041
20	DTE-05	DTE-042
21	DTE-05	DTE-043
22	DTE-05	DTE-044
23	DTE-05	DTE-046
24	DTE-05	DTE-047
25	DTE-05	DTE-048
26	DTE-06	DTE-003
27	DTE-06	DTE-004
28	DTE-06	DTE-005
29	DTE-06	DTE-007
30	DTE-06	DTE-008
31	DTE-06	DTE-009
32	DTE-06	DTE-010
33	DTE-06	DTE-021
34	DTE-06	DTE-022
35	DTE-06	DTE-023
36	DTE-06	DTE-024
37	DTE-06	DTE-025
38	DTE-06	DTE-026
39	DTE-06	DTE-027
40	DTE-06	DTE-028
41	DTE-06	DTE-030
42	DTE-06	DTE-033
43	DTE-06	DTE-038
44	DTE-09	DTE-004
45	DTE-09	DTE-017
46	DTE-09	DTE-018

1 DTE-09 DTE-019
2 ENRON-1 ENRON-012
3 ENRON-1 ENRON-027
4 ENRON-1 ENRON-035
5 ENRON-1 ENRON-037
6 WMICG-02 WMICG-024
7 WMICG-02 WMICG-027
8